



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2005 Assembly Bill 818

Assembly Amendment 1

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Assembly Bill 818 includes provisions that impose local general property taxes on most general structures and substations owned or leased by a light, heat, and power company subject to the state license fee based upon gross receipts. These provisions do not apply to the property of a municipal public utility within the boundaries of the municipality operating the utility and for which the utility derives income to make the specified types of payments.

Assembly Amendment 1 replaces the specific exemptions from local general property taxes for municipal public utility general structures and substations described above with references to the existing general exemption from property tax for property owned by municipalities, counties, and designated special purpose districts.

Legislative History

On December 15, 2005, Representative Honadel offered Assembly Amendment 1. On January 17, 2006, the Assembly Committee on Energy and Utilities recommended adoption of Assembly Amendment 1 by a vote of Ayes, 11; Noes, 0, and recommended passage of Assembly Bill 818, as amended, by a vote of Ayes, 10; Noes, 1.

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